

**SOUTHERN LYON COUNTY UNIFIED SCHOOL DISTRICT NUMBER 252**

**FINANCIAL STATEMENTS  
AND  
INDEPENDENT AUDITOR'S REPORT**

**June 30, 2014**

# Southern Lyon County Unified School District Number 252

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## INDEPENDENT AUDITOR'S REPORT

Board of Education  
Southern Lyon County Unified School District Number 252  
Hartford, Kansas

### Report on Financial Statements

We have audited the accompanying fund summary statement of receipts, expenditures, and unencumbered cash balances regulatory basis of Southern Lyon County Unified School District Number 252 as of and for the year ended June 30, 2014 and the related notes to the financial statement.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note C to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinions

#### Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note C of the financial statement, the financial statement is prepared by Southern Lyon County Unified School District Number 252 to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note C and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

***Adverse Opinion on U.S. Generally Accepted accounting Principles***

In our opinion, because of the significance of the matter discussed in the "Basis of Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Southern Lyon County Unified School District Number 252 as of June 30, 2014, or changes in financial position and cash flows thereof for the year then ended.

***Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Southern Lyon County Unified School District Number 252 as of June 30, 2014, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note C.

***Other Matters******Report on Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of expenditures - actual and budget regulatory basis, schedule of receipts and expenditures - actual and budget regulatory basis, schedule of receipts and disbursements - agency funds regulatory basis, schedule of receipts, expenditures and unencumbered cash - district activity funds regulatory basis and schedule of receipts and expenditures - actual and budget regulatory basis for related municipal entities (Schedules 1, 2, 3, 4, and 5 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note C.

***Prior Year Comparative***

The 2013 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures - actual and budget (Schedule 2 as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2014 basic financial statement upon which we have rendered an unmodified opinion dated November 4, 2014. The 2013 basic financial statement and our accompanying report are not presented herein, but available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such 2013 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used into prepare the 2013 basic financial statement. The 2013 comparative information was subjected to the auditing procedures applied in the audit of the 2013 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2013 basic financial statement or to the basic financial statements itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2013 comparative information is fairly stated in all material respects in relation to the 2013 basic financial statement as a whole, on the basis of accounting described in Note C.



Agler & Gaeddert, Chartered  
November 4, 2014

# Southern Lyon County Unified School District Number 252

## SUMMARY OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH For the Year Ended June 30, 2014

	<u>Beginning Unencumbered Cash Balance</u>	<u>Prior Year Cancelled Encumbrances</u>
<b>Governmental type funds</b>		
<b>General funds</b>		
General	\$ 0	\$ 0
Supplemental general	30,691	0
<b>Special revenue funds</b>		
At risk (4 yr old)	9,268	0
At risk (K-12)	23,324	0
Capital outlay	462,817	0
Driver training	9,045	0
Food service	70,317	0
Professional development	33,757	0
Special education	166,630	0
Vocational education	13,337	0
KPERs special retirement contribution	0	0
Contingency reserve	202,141	0
Textbook & student materials revolving	93,793	0
Title I	0	0
Title II-A Teacher Quality	0	0
Other grants	500	0
District activity funds	25,567	0
<b>Bond and Interest Funds</b>		
Bond and interest	858,564	0
<b>Capital Project Funds</b>		
Energy upgrade	<u>0</u>	<u>0</u>
Total primary government	1,999,751	0
<b>Component Unit</b>		
U.S.D. #252 Southern Lyon County		
Recreation Commission	<u>34,826</u>	<u>0</u>
Total reporting entity (excluding agency funds)	<u>\$ 2,034,577</u>	<u>\$ 0</u>
 <b>Composition of ending cash</b>		
<b>Demand deposits</b>		
Hartford State Bank, Hartford, Kansas		\$ 2,465
Recreation Commission		31,225
<b>Time deposits</b>		
Hartford State Bank, Hartford, Kansas		570,120
Olpe State Bank, Olpe, Kansas		1,589,626

The accompanying notes are an integral part of this statement.

**Statement 1**

<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 4,025,178	\$ 4,025,178	\$ 0	\$ 25,331	\$ 25,331
1,422,135	1,368,948	83,878	108,084	191,962
37,250	38,672	7,846	0	7,846
330,452	353,776	0	0	0
490,509	383,734	569,592	218,608	788,200
7,199	2,392	13,852	0	13,852
278,279	329,874	18,722	1,233	19,955
18,000	13,716	38,041	969	39,010
853,411	771,776	248,265	96	248,361
72,370	69,275	16,432	184	16,616
315,689	315,689	0	0	0
0	0	202,141	0	202,141
101,508	111,331	83,970	3,688	87,658
63,283	63,283	0	0	0
17,304	17,304	0	0	0
43,108	43,608	0	17	17
125,406	126,749	24,224	0	24,224
804,951	815,984	847,531	0	847,531
0	0	0	0	0
9,006,032	8,851,289	2,154,494	358,210	2,512,704
39,110	42,856	31,080	145	31,225
<u>\$ 9,045,142</u>	<u>\$ 8,894,145</u>	<u>\$ 2,185,574</u>	<u>\$ 358,355</u>	<u>\$ 2,543,929</u>

**Composition of ending cash - continued****Certificate of deposits**

Hartford State Bank, Hartford, Kansas  
 Olpe State Bank, Olpe, Kansas

\$ 200,000  
200,000

Total cash

2,593,436

**Agency funds per Schedule 3**

(49,507)

**Total reporting entity (excluding agency funds)**

\$ 2,543,929

## **Southern Lyon County Unified School District Number 252**

### **NOTES TO FINANCIAL STATEMENT**

June 30, 2014

#### **NOTE A. MUNICIPAL REPORTING ENTITY**

The Southern Lyon County Unified School District Number 252 is a municipal corporation governed by an elected seven member board. This financial statement presents the Southern Lyon County Unified School District Number 252 (the municipality) and its related municipal entity which follows.

**Recreation Commission** – The Recreation Commission oversees recreation activities. The Recreation Commission operates as a separate governing body but the District levies the taxes for the Recreation Commission and the Recreation Commission has only the powers granted by statute, K.S.A. 12-1928

#### **NOTE B. REGULATORY BASIS FUND TYPES**

The accounts of the District are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The District potential could have the following types of funds.

**General Fund** – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

**Special Purpose Funds** – used to account for the proceeds of specific tax levies and other specific revenues sources (other than Capital Project and tax levies for long-term debt) that are intended for specific purposes.

**Bond and Interest Fund** – used to account for the accumulation of resources, including tax levies, transfers from other funds and used to make payments of general long-term debt.

**Capital Project Fund** – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

**Business Fund** – funds financed in whole or part by fees charged to users of goods or services (i.e. enterprise and internal service funds etc.). The District does not have any business funds.

**Trust fund** – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.). The District does not have any trust funds.

**Agency fund** – funds used to report assets held by the municipal reporting entity in purely a custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

#### **NOTE C. BASIS OF ACCOUNTING**

*Regulatory Basis of Accounting and departure from Accounting Principles Generally Accepted in the United States of America* - The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt assignment to a fund, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above.

Southern Lyon County Unified School District Number 252 has approved a resolution that it is in compliance with K.S.A. 75-1120a (c) waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

## **Southern Lyon County Unified School District Number 252**

### **NOTES TO FINANCIAL STATEMENT**

June 30, 2014

#### **NOTE D. BUDGETARY INFORMATION**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget.
3. Public hearing after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were budget amendments for this year to the general and At Risk (K-12) funds.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

**Adjustment to Comply with Legal Max** – Unified school district's use this line item (for use in the budget column only) to adjust the certified budget to comply with the "Legal Max" budget. The State Board of Education calculates the "Legal Max" budget using enrollment figures. The district's budgeted expenditures are limited to the lower of the published budget or the "Legal Max" budget.

**Adjustment for Qualifying Budget Credits** – Municipalities may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, gifts and donations, and receipts authorized by law to be spent as if they were reimbursed expenses.

All legal annual operating budgets are prepared using the regulatory basis of accounting in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for the following special purpose funds, capital project funds, business funds and trusts:

**Contingency reserve**  
**Textbook & student material revolving**  
**Title I**

**Title II-A Teacher Quality**  
**Other grants**  
**Energy updates - capital project**

Spending in funds which are not subject to the legal annual operating budget requirements is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing board.



## Southern Lyon County Unified School District Number 252

### NOTES TO FINANCIAL STATEMENT

June 30, 2014

#### NOTE E. DEPOSITS AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost.

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the District or in an adjoining the District if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the bank to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. Government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices. The District rates investments (if any) as noted.

*Concentration of credit risk* - State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The District has no investments other than money markets and certificates of deposit.

*Custodial credit risk – deposits:* Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas District, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All bank deposits were legally secured at June 30, 2014.

At June 30, 2014, the carrying amount of the District's bank deposits was \$2,562,210 (which excludes recreation commission) and the bank balance was \$2,710,986. The bank balance was held by two banks reducing concentration risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, \$500,000 was covered by federal depository insurance, and \$2,210,986 was collateralized with securities held by the pledging financial institution's agents in the District's name.

*Custodial credit risk – investments:* For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments be adequately secured. The District had no such investments at year end.

At June 30, 2013, the carrying amount of the Recreation Commission's bank deposits was \$31,225 and the bank balance was \$33,790. The bank balance was held by two banks reducing concentration risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, \$33,790 was covered by federal depository insurance.

#### NOTE F. IN-SUBSTANCE PAYMENTS

The District received \$200,056 subsequent to June 30, 2014 and is required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as in-substance receipt in transit and included as a receipt for the year ended June 30, 2014.

**Southern Lyon County Unified School District Number 252**

**NOTES TO FINANCIAL STATEMENT**

June 30, 2014

**NOTE G. CAPITAL PROJECTS**

Project Name	Project Authorization	Project Expenditures
Storage Buildings	\$ 46,222	\$ 46,222
Playgrounds	152,000	152,000
Track Project	38,074	38,074
Greenhouse	86,639	86,639
Energy upgrade	710,342	710,342
Total	\$ 1,033,277	\$ 1,033,277

**NOTE H. LONG-TERM DEBT**

Issue	Interest Rates	Date of Issue	Original Issue	Date of Final Maturity
General Obligation Bonds:				
Refunding, Series 2003	2.00% - 3.75%	07/01/2003	2,585,000	09/01/2016
Refunding, Series 2005	3.00% - 5.00%	08/01/2005	4,550,000	09/01/2019
Capital Leases Payable				
Apple computers	1.9%	04/23/2012	522,205	04/23/2016
Flint Hills Bank	2.5%	12/19/2012	475,000	06/15/2017

	Balance July 1, 2013	Additions	Reductions/ Payments	Balance June 30, 2014	Interest Paid
General obligation bonds:					
Refunding, Series 2003	\$ 805,000	\$ 0	\$ 250,000	\$ 555,000	\$ 22,962
Refunding, Series 2005	3,280,000	0	420,000	2,860,000	123,023
Capital Leases:					
Apple computer	289,334	0	94,635	194,699	5,497
Flint Hills Bank	379,824	0	91,557	288,267	9,496
Total long-term debt	\$ 4,754,158	\$ 0	\$ 856,192	\$ 3,897,966	\$ 160,978

Year	General Obligation		Apple Computers		Flint Hills Bank	
	Principal	Interest	Principal	Interest	Principal	Interest
2015	\$ 710,000	\$ 115,880	\$ 96,433	\$ 3,699	\$ 93,673	\$ 7,209
2016	755,000	86,888	98,266	1,867	96,089	4,878
2017	525,000	63,781	0	0	98,505	2,463
2018	525,000	44,218	0	0	0	0
2019	550,000	23,925	0	0	0	0
2020	350,000	6,738	0	0	0	0
	\$ 3,415,000	\$ 341,430	\$ 194,699	\$ 5,566	\$ 288,267	\$ 14,550

# Southern Lyon County Unified School District Number 252

## NOTES TO FINANCIAL STATEMENT

June 30, 2014

### NOTE H. LONG-TERM DEBT - continued

The District is subject to the municipal finance laws of the State of Kansas which limits the net bonded debt (exclusive of revenue bonds and special assessment bonds) the District may have outstanding to 14% of the assessed value of all tangible taxable property within the District, as certified to the County Clerk on the preceding August 25. Additional authority may be granted by the Kansas State Board of Education. At June 30, 2014, the statutory limit for the District was \$5,101,917 and the District had a debt margin of \$1,686,917. The outstanding bond principal represents 9.0% of the District Valuation.

### NOTE I. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	At Risk (4 yr old)	K.S.A. 72-6428	\$ 27,000
General	At Risk (K-12)	K.S.A. 72-6428	330,452
General	Professional development	K.S.A. 72-6428	12,000
General	Special education	K.S.A. 72-6428	654,667
General	Vocational education	K.S.A. 72-6428	55,000
General	Food Service	K.S.A. 72-6428	13,000
Supplemental general	Professional development	K.S.A. 72-6433	6,000
Supplemental general	Food Service	K.S.A. 72-6433	12,000
Supplemental general	Special education	K.S.A. 72-6433	175,000
Supplemental general	Vocational education	K.S.A. 72-6433	12,500
Supplemental general	At Risk (4 yr old)	K.S.A. 72-6433	10,250

### NOTE J. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

**Group Health Insurance:** As provided by K.S.A. 12-5040, the district allows retirees to participate in the group health insurance plan. The District pays the insurance premium for a single employee at the Plan 1 single premium amount, and at the Plan 1 employee spouse premium amount for married employees. During the year ended June 30, 2014 twelve retirees participated in this plan and the District paid \$72,987 in premiums for these retirees. The District estimates, based upon current numbers of retirees, that the amounts to be paid under this plan for June 30, 2015, 2016, 2017 and 2018 will be \$59,328, \$17,776, \$6,650 and \$2,100 respectively

**Other Post Employment Benefits:** As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retiree's health insurance plan because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been qualified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (CORBA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

**Operating leases:** The District has an operating lease for internet services starting in year ended June 30, 2014 in the amount of \$3,600 per month. Under the lease the District paid \$43,200 for year ended June 30, 2014 and will pay \$36,000 for the year ending June 30, 2015.

# Southern Lyon County Unified School District Number 252

## NOTES TO FINANCIAL STATEMENT

June 30, 2014

### NOTE J. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS – continued

**Compensated Absences:** The District's policies regarding vacation and sick pay permit full-time classified employees to earn vacation days based upon years of service. Policies prohibit payment for vacation time in lieu of time off and vacation time may not be carried over to another fiscal year. Two personal days will be accorded for each employee per year. One personal day may be carried forward into the following year for a maximum of three days. Unused personal days will be reimbursed at the rate of \$50 per day for certified and \$34 per day for classified up to 2 days. Current year payouts for excess personal leave totaled \$1,154. Sick leave, for all employees, may be accumulated up to a total accumulation of 65 days. Specific guidelines apply to sick leave days earned based on length of service with the District and term of the employee's contract. In the event of death for non-certified employees, accumulated sick leave is lost.

In the event of retirement under KPERS sick leave is paid out at \$50 per day for certified employees and \$34 per day for classified employees for each day of their accumulated sick leave up to a maximum of 65 days. In the event of separation, for those with more than 10 years of service, employees will receive \$15 per day for certified employees and \$10 per day for classified employees for their unused sick leave up to a maximum of 65 days. Current year payouts for sick leave held at separation of service date was \$3,250.

Changes in long-term obligations, other than debt, for the year ended June 30, 2013, are as follows:

	Balance July 1, 2013	Net Change	Balance June 30, 2014
Compensated absences	\$ 81,976	\$ (4,304)	\$ 77,672

**Flexible Benefit Plan (I.R.C. Section 125):** The Board adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Code. All employees of the District are eligible to participate in the Plan beginning the first day of the month following thirty days of employment. Each participant may elect to reduce his or her salary to purchase benefits offered through the Plan.

### NOTE K. DEFINED BENEFIT PENSION PLAN

**Plan description** - The Southern Lyon County Unified School District Number 252 participates in the Kansas Public Employees Retirement System (KPERS) which is a cost-sharing multiple-employer defined benefit pension plan as provided by Kansas law. KPERS provides retirement benefits, life insurance, disability income benefits and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S Kansas, Suite 100, Topeka, Kansas 66603) or by calling 1-888-275-5737.

**Funding policy** - KSA 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is Tier 1 or Tier 2 member. The Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 5% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employees' contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

The State of Kansas is required to contribute the statutory required employer share.

## Southern Lyon County Unified School District Number 252

### NOTES TO FINANCIAL STATEMENT

June 30, 2014

#### NOTE L. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. Settlement of claims has not exceeded commercial insurance coverage in any of the last three fiscal years.

#### NOTE M. OTHER INFORMATION

**Reimbursed Expenses:** The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursement as revenue in the same fund. For purposes of budgetary comparisons, the reimbursements are shown as adjustments for qualifying budget credits.

**Ad valorem tax revenues:** The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser annually determines assessed valuations and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20<sup>th</sup>, and distributed to the District by January 20. The second half is due May 10<sup>th</sup> and distributed to the District by June 5. The District Treasurer draws other available funds from the County Treasurer at designated times through out the year.

**Related Party Transactions:** During the year ended the District had two related party type transactions; 1) The Company of one board member bid on the removal of trees damaged during storms and was approved for the work at a cost of \$3,810 and 2) one of the board members is also vice-president at one of the banks the District uses .

**Compliance with Kansas Statutes:** The District is not aware of any statutory violations during the period covered by the audit.

#### NOTE N. SUBSEQUENT EVENTS

**Subsequent Events:** The District evaluated subsequent events through November 4, 2014, the date the financial statements were available to be issued. No subsequent events were identified which require disclosure.

the District is currently awaiting the State's assessment of the District's share of the KPERS liability as required under the New GASB pronouncements. The liability will be computed on information provided by the State from 2014 data and will be recorded in 2015.

**REQUIRED STATUTORY  
SUPPLEMENTARY INFORMATION**

**Southern Lyon County Unified School District Number 252**

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**  
**(Budgeted Funds Only)**  
**For the Year Ended June 30, 2014**

	<u><b>Certified Budget</b></u>	<u><b>Adjustment To Comply With Legal Max *</b></u>
<b>Governmental type funds</b>		
<b>General funds</b>		
General	\$ 4,147,343	\$ (122,165)
Supplemental general	1,409,791	0
<b>Special revenue funds</b>		
At risk (4 yr old)	46,518	0
At risk (K-12)	421,824	0
Capital outlay	826,470	0
Driver training	17,785	0
Food service	352,574	0
Professional development	54,757	0
Special education	981,066	0
Vocational education	93,654	0
KPERs special retirement contribution	343,135	0
<b>Debt service fund</b>		
Bond and interest	815,986	0
U.S.D. #252 Southern Lyon County		
Recreation Commission	76,714	0

\*See definitions at Note II-A

See Independent Auditor's Report.

**Schedule 1**

<u>Adjustment for</u> <u>Qualifying</u> <u>Budget Credits *</u>	<u>Total</u> <u>Budget For</u> <u>Comparison</u>	<u>Expenditures</u> <u>Chargeable to</u> <u>Current Year</u>	<u>Variance</u> <u>Over</u> <u>(Under)</u>
\$ 0	\$ 4,025,178	\$ 4,025,178	\$ 0
0	1,409,791	1,368,947	(40,844)
0	46,518	38,672	(7,846)
0	421,824	353,776	(68,048)
0	826,470	383,734	(442,736)
0	17,785	2,392	(15,393)
0	352,574	329,874	(22,700)
0	54,757	13,716	(41,041)
0	981,066	771,776	(209,290)
0	93,654	69,275	(24,379)
0	343,135	315,689	(27,446)
0	815,986	815,985	(1)
0	76,714	42,855	(33,859)



**Southern Lyon County Unified School District Number 252**

**Schedule 2a**

**GENERAL FUNDS  
GENERAL**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		<b>2014</b>		<b>Variance Over (Under)</b>	
	<b>2013 Actual</b>	<b>Actual</b>	<b>Budget</b>		
<b>Cash receipts</b>					
<b>Local sources</b>					
Ad valorem tax	\$ 639,089	\$ 664,715	\$ 625,326	\$ 39,389	
Delinquent tax	5,795	4,864	3,308	1,556	
<b>County sources</b>					
In lieu of taxes	2,084	2,033	1,879	154	
<b>State sources</b>					
Equalization aid	2,786,967	2,762,235	2,929,954	(167,719)	
Mineral production tax	6,090	11,664	68	11,596	
Special education aid	540,870	579,667	586,808	(7,141)	
<b>Total cash receipts</b>	<u>3,980,895</u>	<u>4,025,178</u>	<u>\$ 4,147,343</u>	<u>\$ (122,165)</u>	
<b>Instruction</b>					
<b>Salaries</b>					
Certified	1,065,619	1,032,100	\$ 1,161,809	\$ (129,709)	
Non-certified	66	0	66	(66)	
<b>Employee benefits</b>					
Insurance	245,787	231,560	245,787	(14,227)	
Social security	117,861	130,139	125,000	5,139	
Other	21,068	22,482	15,908	6,574	
<b>Purchased professional and technical services</b>	299	0	0	0	
<b>Purchased property services</b>	0	0	299	(299)	
<b>Supplies</b>					
General supplemental	48,043	26,839	52,000	(25,161)	
Supplies (technology related)	9,106	9,242	9,106	136	
Miscellaneous	2,927	3,826	0	3,826	
Property (equipment & furnishings)	9,208	10,548	9,208	1,340	
Other	54,686	60,660	54,785	5,875	
School safety	246	0	0	0	
<b>Student support services</b>					
<b>Salaries</b>					
Certified	93,263	94,530	93,263	1,267	
Non-certified	100,174	107,485	125,000	(17,515)	
<b>Employee benefits</b>					
Insurance	22,913	29,778	22,913	6,865	
Social security	9,452	14,244	9,452	4,792	
Other	17,892	16,866	16,760	106	

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2a**

GENERAL FUNDS  
GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	2013 Actual	2014		Variance Over (Under)
		Actual	Budget	
<b>Expenditures - continued</b>				
<b>Student support services-continued</b>				
Other purchased services	\$ 8,180	\$ 7,809	\$ 8,180	\$ (371)
Supplies	2,764	3,429	2,764	665
Other	0	1,116	1,133	(17)
<b>Instructional support staff</b>				
Salaries				
Non-Certified	604	0	604	(604)
Employee benefits				
Insurance	13,374	0	13,416	(13,416)
Social security	51	0	51	(51)
Other	1,146	758	1,146	(388)
Supplies				
Books and periodicals	2,894	3,351	2,894	457
Other purchased services	42	0	0	0
<b>General administration</b>				
Salaries				
Certified	88,814	91,529	91,169	360
Non-certified	14,443	16,825	14,443	2,382
Employee benefits				
Insurance	27,157	18,662	27,157	(8,495)
Social security	18,379	8,335	18,379	(10,044)
Other	3,072	721	2,500	(1,779)
Purchased professional and technical services	12,304	12,069	1,000	11,069
Purchased property services	2,359	180	500	(320)
Other purchased services				
Communications	5,943	5,790	5,743	47
Supplies	8,410	10,816	2,500	8,316
Other	3,041	2,587	1,000	1,587
<b>School administration</b>				
Salaries				
Certified	143,718	139,109	145,349	(6,240)
Non-certified	45,108	43,181	45,108	(1,927)
Employee benefits				
Insurance	16,792	21,966	16,792	5,174
Social security	12,567	13,033	13,291	(258)
Other	2,320	4,653	2,320	2,333
Purchased property services	15,095	13,141	1,000	12,141
Other purchased services				
Communications	14,615	13,352	10,000	3,352
Supplies	3,262	3,386	2,000	1,386
Other	1,406	597	500	97

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2a**

GENERAL FUNDS  
GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	2014			
	2013 Actual	Actual	Budget	Variance Over (Under)
<b>Expenditures - continued</b>				
<b>Operations and maintenance</b>				
Salaries				
Non-certified	\$ 173,119	\$ 184,723	\$ 180,000	\$ 4,723
Employee benefits				
Insurance	21,695	27,422	21,695	5,727
Social security	12,788	13,777	12,788	989
Other	8,107	7,075	8,107	(1,032)
Purchased property services				
Water/sewer	26,577	33,964	36,796	(2,832)
Repairs and maintenance	1,253	5,337	1,000	4,337
Other purchased services				
Energy updates	5,124	0	0	0
Insurance	38,190	46,890	15,000	31,890
Other	15,854	0	0	0
Supplies				
General supplies	3,575	603	500	103
Energy				
Heating	26,592	28,373	27,000	1,373
Electricity	69,553	70,911	71,000	(89)
Motor fuel	4,613	5,078	5,200	(122)
Other	15,505	14,961	8,500	6,461
Miscellaneous supplies	1,724	882	500	382
Property	0	4,582	499	4,083
Other	0	0	500	(500)
<b>Student Transportation Services</b>				
Salaries				
Non-certified	0	0	9,500	(9,500)
<b>Vehicle Operating Services</b>				
Salaries				
Non-certified	87,785	91,829	79,087	12,742
Employee benefits				
Insurance	26,425	27,658	26,425	1,233
Social security	6,078	5,904	5,354	550
Other	3,107	3,591	3,107	484
Other purchased services				
Insurance	5,621	7,463	3,500	3,963
Motor fuel	39,462	39,713	39,462	251
Equipment	16,500	0	16,500	(16,500)
Other	28,163	18,836	19,000	(164)

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2a**

GENERAL FUNDS  
GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		<u>2014</u>		<b>Variance Over (Under)</b>	
	<u>2013 Actual</u>	<u>Actual</u>	<u>Budget</u>		
<b>Expenditures - continued</b>					
<b>Other supplemental service</b>					
Salaries					
Non-certified	\$ 48,027	\$ 54,019	\$ 48,028	\$	5,991
Employee benefits					
Insurance	0	8,958	0		8,958
Social Security	0	3,786	0		3,786
Other	0	30	0		30
<b>Operating transfers</b>					
Food Service	13,000	13,000	13,000		0
Professional development	10,000	12,000	15,000		(3,000)
Special education	540,870	654,667	625,500		29,167
Vocational education	55,000	55,000	55,000		0
Contingency reserve	2,000	0	2,000		(2,000)
At risk (4 yr old)	27,000	27,000	27,000		0
At risk (K-12)	360,618	330,452	398,500		(68,048)
Drivers Education	500	0	0		0
<b>Adjustment to comply   with legal max</b>	<u>0</u>	<u>0</u>	<u>(122,165)</u>		<u>122,165</u>
Total expenditures	<u>3,980,895</u>	<u>4,025,178</u>	<u>\$ 4,025,178</u>	\$	<u>0</u>
Receipts over (under) expenditures	0	0			
Unencumbered cash, July 1	<u>0</u>	<u>0</u>			
Unencumbered cash, June 30	\$ <u>0</u>	\$ <u>0</u>			

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2b**

GENERAL FUNDS  
SUPPLEMENTAL GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		2014		Variance Over (Under)
	2013 Actual	Actual	Budget	
<b>Cash receipts</b>				
<b>Local sources</b>				
Ad valorem tax	\$ 759,549	\$ 922,022	\$ 855,521	\$ 66,501
Delinquent tax	9,982	9,854	3,920	5,934
<b>County sources</b>				
Motor vehicle tax	86,405	94,890	89,414	5,476
Recreational vehicle tax	1,580	2,042	1,922	120
In lieu of taxes	2,280	2,628	2,564	64
<b>State sources</b>				
Supplemental state aid	446,232	390,699	395,759	(5,060)
Total cash receipts	1,306,028	1,422,135	\$ 1,349,100	\$ 73,035
<b>Expenditures</b>				
<b>Instruction</b>				
Salaries				
Certified	555,575	673,314	\$ 575,776	\$ 97,538
Noncertified	13,000	0	14,000	(14,000)
Employee benefits				
Insurance	35,416	42,554	36,000	6,554
Purchased professional and technical services	73,162	55,518	75,000	(19,482)
Supplies				
Teaching supplies	11,791	8,713	15,000	(6,287)
Supplies (technology related)	12,784	5,004	12,500	(7,496)
Property	247,996	180,774	250,000	(69,226)
<b>Operations &amp; maintenance</b>				
Purchased property services				
Water/Sewer	12,900	0	12,900	(12,900)
Repairs and maintenance	93,891	65,661	88,215	(22,554)
Supplies				
General supplies	57,755	57,553	65,000	(7,447)
Energy				
Heating	9,751	19,700	11,150	8,550
Electricity	11,670	13,500	13,500	0
<b>Vehicle operating services</b>				
Equipment	15,000	30,907	25,000	5,907

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2b**

GENERAL FUNDS  
SUPPLEMENTAL GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<b>2013</b>	<b>2014</b>		<b>Variance Over (Under)</b>
	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Budget</u></b>	
<b>Expenditures - continued</b>				
<b>Operating transfers</b>				
Food service	\$ 12,000	\$ 12,000	\$ 12,000	\$ 0
Professional development	6,000	6,000	6,000	0
Special education	162,465	175,000	175,000	0
Vocational education	12,500	12,500	12,500	0
At risk (4 yr old)	10,250	10,250	10,250	0
<b>Total expenditures</b>	<b><u>1,353,906</u></b>	<b><u>1,368,948</u></b>	<b><u>\$ 1,409,791</u></b>	<b><u>\$ (40,843)</u></b>
Receipts over (under) expenditures	(47,878)	53,187		
Unencumbered cash (deficit), July 1	<u>78,569</u>	<u>30,691</u>		
Unencumbered cash (deficit), June 30	<u>\$ 30,691</u>	<u>\$ 83,878</u>		

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2c**

**SPECIAL PURPOSE FUNDS  
AT RISK (4 YR OLD)**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<b>2013</b>	<b>2014</b>		<b>Variance Over (Under)</b>
		<b>Actual</b>	<b>Budget</b>	
<b>Cash receipts</b>				
<b>Other</b>				
Transfer from General	\$ 27,000	\$ 27,000	\$ 27,000	\$ 0
Transfer from Supplemental General	10,250	10,250	10,250	0
<b>Total cash receipts</b>	<b>37,250</b>	<b>37,250</b>	<b>37,250</b>	<b>0</b>
<b>Expenditures</b>				
<b>Salaries</b>				
Certified	32,415	33,108	33,004	104
Uncertified	0	0	7,342	(7,342)
<b>Employee Benefits</b>				
Insurance	2,085	3,145	2,766	379
Social Security	2,133	2,191	2,706	(515)
Other	221	228	300	(72)
<b>Supplies</b>				
General supplemental	156	0	400	(400)
<b>Total expenditures</b>	<b>37,010</b>	<b>38,672</b>	<b>46,518</b>	<b>(7,846)</b>
Receipts over (under) expenditures	240	(1,422)		
Unencumbered cash, July 1	9,028	9,268		
Unencumbered cash, June 30	\$ 9,268	\$ 7,846		

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2d**

**SPECIAL PURPOSE FUNDS  
AT RISK (K-12)**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		<b>2014</b>		
	<b>2013</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
<b>Cash receipts</b>				
<b>Other</b>				
Transfer from General	\$ 360,618	\$ 330,452	\$ 398,500	\$ (68,048)
Total cash receipts	<u>360,618</u>	<u>330,452</u>	<u>\$ 398,500</u>	<u>\$ (68,048)</u>
<b>Expenditures</b>				
<b>Instruction</b>				
Salaries				
Certified	209,828	199,914	\$ 238,108	\$ (38,194)
Non-certified	7,435	0	0	0
Employee benefits				
Insurance	13,594	22,524	16,000	6,524
Social security	20,810	13,840	22,500	(8,660)
Other	2,216	1,167	2,216	(1,049)
Purchased professional and technical services	13,557	0	2,000	(2,000)
Supplies				
General supplemental (teaching)	3,096	1,984	5,000	(3,016)
Supplies (technology related)	13,929	19,931	45,000	(25,069)
Property	0	0	12,000	(12,000)
<b>Student Support Services</b>				
Salaries				
Non-certified	54,829	76,988	79,000	(2,012)
Employee benefits				
Insurance	0	12,164	0	12,164
Social security	0	5,200	0	5,200
Other	0	64	0	64
Total expenditures	<u>339,294</u>	<u>353,776</u>	<u>\$ 421,824</u>	<u>\$ (68,048)</u>
Receipts over (under) expenditures	21,324	(23,324)		
Unencumbered cash, July 1	<u>2,000</u>	<u>23,324</u>		
Unencumbered cash, June 30	<u>\$ 23,324</u>	<u>\$ 0</u>		

See Independent Auditor's Report.



**Southern Lyon County Unified School District Number 252**

**Schedule 2e**

**SPECIAL PURPOSE FUNDS  
CAPITAL OUTLAY**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		<b>2014</b>		<b>Variance Over (Under)</b>	
	<b>2013 Actual</b>	<b>Actual</b>	<b>Budget</b>		
<b>Cash receipts</b>					
<b>Local sources</b>					
Ad valorem tax	\$ 274,665	\$ 286,535	\$ 278,666	\$ 7,869	
Delinquent tax	2,634	2,633	1,432	1,201	
Interest on idle funds	3,363	2,477	3,361	(884)	
Fees	41	0	0	0	
Other	55,119	176,091	55,119	120,972	
<b>County sources</b>					
Motor vehicle tax	21,651	21,500	23,839	(2,339)	
Recreational vehicle tax	397	460	512	(52)	
In lieu of taxes	833	813	683	130	
<b>Federal sources</b>					
Child nutrition programs	0	0	41	(41)	
<b>Total cash receipts</b>	<u>358,703</u>	<u>490,509</u>	<u>\$ 363,653</u>	<u>\$ 126,856</u>	
<b>Expenditures</b>					
<b>Instruction</b>					
Property	105,406	313,917	\$ 495,970	\$ (182,053)	
<b>Student support services</b>					
Property	49,280	47,760	150,000	(102,240)	
<b>Instructional support staff</b>					
Property	8,232	0	0	0	
<b>General Administration</b>					
Property	0	0	500	(500)	
<b>Operations and maintenance</b>					
Property	27,566	0	35,000	(35,000)	
<b>Transportation</b>					
Property	221,236	0	75,000	(75,000)	
<b>Facilities acquisition and construction services</b>					
Site improvement	17,538	0	10,000	(10,000)	
Repair/Remodel	0	15,526	0	15,526	
Outside contractors	155,000	6,531	60,000	(53,469)	
<b>Total expenditures</b>	<u>584,258</u>	<u>383,734</u>	<u>\$ 826,470</u>	<u>\$ (442,736)</u>	
Receipts over (under) expenditures	(225,555)	106,775			
Unencumbered cash, July 1	<u>688,372</u>	<u>462,817</u>			
Unencumbered cash, June 30	\$ <u>462,817</u>	\$ <u>569,592</u>			

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2f**

**SPECIAL PURPOSE FUNDS  
DRIVER TRAINING**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		<b>2014</b>		
	<b>2013</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
<b>Cash receipts</b>				
<b>Local sources</b>				
Other	\$ 3,900	\$ 4,054	\$ 3,450	\$ 604
<b>State sources</b>				
State safety aid	3,627	3,145	5,290	(2,145)
<b>Other</b>				
Transfer from General	500	0	0	0
<b>Total cash receipts</b>	<u>8,027</u>	<u>7,199</u>	<u>\$ 8,740</u>	<u>\$ (1,541)</u>
<b>Expenditures</b>				
<b>Instruction</b>				
Salaries				
Certified	1,370	0	\$ 6,220	\$ (6,220)
Employee benefits				
Insurance	0	1,240	0	1,240
Social security	105	95	105	(10)
Supplies				
General supplemental	48	70	48	22
Other	0	987	0	987
Property	0	0	10,000	(10,000)
<b>Vehicle operations, maintenance services</b>				
Motor fuel	1,412	0	1,412	(1,412)
<b>Total expenditures</b>	<u>2,935</u>	<u>2,392</u>	<u>\$ 17,785</u>	<u>\$ (15,393)</u>
Receipts over (under) expenditures	5,092	4,807		
Unencumbered cash, July 1	<u>3,953</u>	<u>9,045</u>		
Unencumbered cash, June 30	<u>\$ 9,045</u>	<u>\$ 13,852</u>		

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2g**

**SPECIAL PURPOSE FUNDS  
FOOD SERVICE**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		<b>2014</b>		
	<b>2013</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
<b>Cash receipts</b>				
<b>Local sources</b>				
Food service				
Student sales - lunch	\$ 93,044	\$ 98,034	\$ 79,856	\$ 18,178
Student sales - breakfast	0	0	10,530	(10,530)
Student sales - special milk	1,414	2,157	1,475	682
Student sales - snacks	2,055	2,189	2,100	89
Adult and student - non-reimbursable sales	8,364	5,351	6,382	(1,031)
Miscellaneous sales	1,020	1,313	1,010	303
Other	80	62	0	62
<b>State sources</b>				
School food assistance	2,672	2,657	2,556	101
<b>Federal sources</b>				
Child nutrition programs	149,596	141,516	153,348	(11,832)
<b>Other</b>				
Transfer from General	13,000	13,000	13,000	0
Transfer from Supplemental General	12,000	12,000	12,000	0
<b>Total cash receipts</b>	<u>283,245</u>	<u>278,279</u>	<u>\$ 282,257</u>	<u>\$ (3,978)</u>
<b>Expenditures</b>				
<b>Food service operation</b>				
Salaries				
Non-certified	122,386	124,679	\$ 127,000	\$ (2,321)
Employee benefits				
Insurance	17,127	30,373	29,098	1,275
Social security	8,241	8,831	12,195	(3,364)
Other	7,470	5,711	7,600	(1,889)
Other purchased services	6,316	1,579	5,500	(3,921)
Supplies				
Food and milk	132,017	143,313	154,481	(11,168)
Miscellaneous supplies	5,048	8,947	6,200	2,747
Property	5,450	3,539	8,000	(4,461)
Other	2,565	2,902	2,500	402
<b>Total expenditures</b>	<u>306,620</u>	<u>329,874</u>	<u>\$ 352,574</u>	<u>\$ (22,700)</u>
Receipts over (under) expenditures	(23,375)	(51,595)		
Unencumbered cash, July 1	<u>93,692</u>	<u>70,317</u>		
Unencumbered cash, June 30	<u>\$ 70,317</u>	<u>\$ 18,722</u>		

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2h**

**SPECIAL PURPOSE FUNDS  
PROFESSIONAL DEVELOPMENT**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<b>2013 Actual</b>	<b>2014</b>		<b>Variance Over (Under)</b>
		<b>Actual</b>	<b>Budget</b>	
<b>Cash receipts</b>				
<b>Local sources</b>				
Other	\$ 400	\$ 0	\$ 0	0
<b>Other</b>				
Transfer from General	10,000	12,000	15,000	(3,000)
Transfer from Supplemental General	6,000	6,000	6,000	0
Total cash receipts	<u>16,400</u>	<u>18,000</u>	<u>\$ 21,000</u>	<u>\$ (3,000)</u>
<b>Expenditures</b>				
<b>Instructional support staff</b>				
Purchased professional and technical services	8,104	3,415	\$ 15,000	\$ (11,585)
Other purchased services	5,203	4,063	31,257	(27,194)
<b>Supplies</b>				
Books and periodicals	0	0	1,200	(1,200)
Technology Supplies	0	0	500	(500)
Miscellaneous Supplies	250	63	2,300	(2,237)
Other	4,221	6,175	4,500	1,675
Total expenditures	<u>17,778</u>	<u>13,716</u>	<u>\$ 54,757</u>	<u>\$ (41,041)</u>
Receipts over (under) expenditures	(1,378)	4,284		
Unencumbered cash, July 1	<u>35,135</u>	<u>33,757</u>		
Unencumbered cash, June 30	<u>\$ 33,757</u>	<u>\$ 38,041</u>		

**Southern Lyon County Unified School District Number 252**

**Schedule 2i**

**SPECIAL PURPOSE FUNDS  
SPECIAL EDUCATION**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		<b>2014</b>		<b>Variance Over (Under)</b>	
	<b>2013 Actual</b>	<b>Actual</b>	<b>Budget</b>		
<b>Cash receipts</b>					
<b>Local sources</b>					
Miscellaneous	\$ 13,294	\$ 23,744	\$ 14,436	\$ 9,308	
<b>Other</b>					
Transfer from General	540,870	654,667	625,000	29,667	
Transfer from Supplemental General	162,465	175,000	175,000	0	
<b>Total cash receipts</b>	<u>716,629</u>	<u>853,411</u>	<u>\$ 814,436</u>	<u>\$ 38,975</u>	
<b>Expenditures</b>					
<b>Instruction</b>					
Salaries					
Certified	0	0	\$ 25,000	\$ (25,000)	
Non-certified	44,806	120	15,000	(14,880)	
Employee benefits					
Insurance	3,500	0	0	0	
Other purchased services					
Payment to special education coop					
Assessments	158,716	160,200	210,000	(49,800)	
Flow through	473,936	504,859	540,000	(35,141)	
Supplies					
General supplemental	0	0	950	(950)	
Property					
Technology equipment	1,288	40	0	40	
Equipment and furnishing	0	0	35,000	(35,000)	
<b>Student support services</b>					
Salaries					
Certified	34,884	35,929	54,425	(18,496)	
Employee benefits					
Insurance	5,253	5,521	8,500	(2,979)	
Social Security	0	1,945	2,941	(996)	
Other	0	192	0	192	
Supplies	0	23	0	23	
<b>Vehicle operating services</b>					
Salaries					
Non-certified	0	38,075	45,000	(6,925)	
Employee benefits					
Insurance	0	0	5,000	(5,000)	
Social Security	5,131	2,803	5,000	(2,197)	
Other	1,058	980	1,000	(20)	
Other purchased services					
Contracting of bus services	800	115	800	(685)	
Insurance	0	3,500	3,700	(200)	
Other purchased services	0	2,068	2,500	(432)	

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2j**

**SPECIAL PURPOSE FUNDS  
SPECIAL EDUCATION**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

**For the Year Ended June 30, 2014**

**(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

	<b>2014</b>			<b>Variance Over (Under)</b>
	<b>2013 Actual</b>	<b>Actual</b>	<b>Budget</b>	
<b>Expenditures - continued</b>				
<b>Vehicle operating services - continued</b>				
Supplies				
Motor fuel	\$ 15,119	\$ 13,987	\$ 15,000	\$ (1,013)
Miscellaneous	1,009	0	0	0
Equipment	8,700	0	10,000	(10,000)
Other	763	0	750	(750)
<b>Vehicle services &amp; maintenance</b>				
Purchased property services	0	0	500	(500)
Other	898	1,419	0	1,419
<b>Total expenditures</b>	<b>755,861</b>	<b>771,776</b>	<b>\$ 981,066</b>	<b>\$ (209,290)</b>
Receipts over (under) expenditures	(39,232)	81,635		
Unencumbered cash, July 1	205,862	166,630		
Unencumbered cash, June 30	\$ 166,630	\$ 248,265		

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2k**

SPECIAL PURPOSE FUNDS  
VOCATIONAL EDUCATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		<b>2014</b>		<b>Variance Over (Under)</b>
	<b>2013 Actual</b>	<b>Actual</b>	<b>Budget</b>	
<b>Cash receipts</b>				
<b>Local Sources</b>				
Grant Reimbursement	\$ 2,142	\$ 0	\$ 0	\$ 0
<b>State Sources</b>				
CTE Transportation Aid	576	558	12,817	(12,259)
<b>Federal Sources</b>				
Carl Perkins	0	4,312	0	4,312
<b>Other</b>				
Transfer from General	55,000	55,000	55,000	0
Transfer from Supplemental General	12,500	12,500	12,500	0
<b>Total cash receipts</b>	<b>70,218</b>	<b>72,370</b>	<b>\$ 80,317</b>	<b>\$ (7,947)</b>
<b>Expenditures</b>				
<b>Instruction</b>				
Salaries				
Certified	64,801	54,021	\$ 83,938	\$ (29,917)
Employee benefits				
Social security	3,842	3,835	3,842	(7)
Other	911	447	911	(464)
Other	1,065	2,169	1,065	1,104
Supplies				
General supplemental (teaching)	0	690	1,794	(1,104)
Miscellaneous	1,525	3,829	0	3,829
Property	2,104	3,806	2,104	1,702
Other	269	478	0	478
<b>Total expenditures</b>	<b>74,517</b>	<b>69,275</b>	<b>\$ 93,654</b>	<b>\$ (24,379)</b>
Receipts over (under) expenditures	(4,299)	3,095		
Unencumbered cash, July 1	17,636	13,337		
Unencumbered cash, June 30	\$ 13,337	\$ 16,432		

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 21**

SPECIAL PURPOSE FUNDS  
KPRS SPECIAL RETIREMENT CONTRIBUTION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		<b>2014</b>		
	<b>2013</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
<b>Cash receipts</b>				
<b>State sources</b>				
KPRS	\$ 278,971	\$ 315,689	\$ 343,135	\$ (27,446)
<b>Expenditures</b>				
<b>Instruction</b>				
Employee benefits	184,482	210,421	\$ 225,696	\$ (15,275)
<b>Student support</b>				
Employee benefits	25,596	31,345	32,580	(1,235)
<b>Instructional support</b>				
Employee benefits	35	26	0	26
<b>General administration</b>				
Employee benefits	10,368	11,651	13,560	(1,909)
<b>School administration</b>				
Employee benefits	18,289	19,627	22,393	(2,766)
<b>Other supplemental services</b>				
Employee benefits	4,589	4,920	5,317	(397)
<b>Operations and maintenance</b>				
Employee benefits	15,203	16,964	17,951	(987)
<b>Student transportation services</b>				
Employee benefits	9,031	7,950	12,470	(4,520)
<b>Food service</b>				
Employee benefits	11,378	12,785	13,168	(383)
<b>Total expenditures</b>	<u>278,971</u>	<u>315,689</u>	<u>\$ 343,135</u>	<u>\$ (27,446)</u>
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	<u>0</u>	<u>0</u>		
Unencumbered cash, June 30	<u>\$ 0</u>	<u>\$ 0</u>		



**Southern Lyon County Unified School District Number 252****Schedule 2m****SPECIAL PURPOSE FUNDS  
CONTINGENCY RESERVE****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

	<b><u>2013 Actual</u></b>	<b><u>2014 Actual</u></b>
<b>Cash receipts</b>		
<b>Other</b>		
Transfer from General	\$ 2,000	\$ 0
<b>Expenditures</b>		
<b>Instruction</b>		
Other	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	2,000	0
Unencumbered cash, July 1	<u>200,141</u>	<u>202,141</u>
Unencumbered cash, June 30	<u><u>\$ 202,141</u></u>	<u><u>\$ 202,141</u></u>

**Southern Lyon County Unified School District Number 252****Schedule 2n****SPECIAL PURPOSE FUNDS  
TEXTBOOK & STUDENT MATERIAL REVOLVING****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

	<b>2013 Actual</b>	<b>2014 Actual</b>
<b>Cash receipts</b>		
<b>Local sources</b>		
Book rental fees	\$ 87,428	\$ 83,706
Miscellaneous	0	17,802
Total cash receipts	<u>87,428</u>	<u>101,508</u>
<b>Expenditures</b>		
<b>Instruction</b>		
Supplies		
Textbook purchases	25,665	88,747
Other Material/Supplies	0	16,675
Tech supplies	6,472	3,902
Other	9,975	0
<b>Instructional support staff</b>		
Supplies	999	1,584
Other	260	423
Total expenditures	<u>43,371</u>	<u>111,331</u>
Receipts over (under) expenditures	44,057	(9,823)
Unencumbered cash, July 1	<u>49,736</u>	<u>93,793</u>
Unencumbered cash, June 30	<u>\$ 93,793</u>	<u>\$ 83,970</u>

**Southern Lyon County Unified School District Number 252****Schedule 2a****SPECIAL PURPOSE FUNDS****TITLE I****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS****For the Year Ended June 30, 2014****(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

	<b><u>2013 Actual</u></b>	<b><u>2014 Actual</u></b>
<b>Cash receipts</b>		
<b>Federal sources</b>		
Federal aid	\$ <u>70,156</u>	\$ <u>63,283</u>
<b>Expenditures</b>		
<b>Instruction</b>		
Salaries		
Certified	50,882	46,670
Employee benefit		
Insurance	0	10,677
Social security	4,057	3,057
Other purchased services	11,356	824
Supplies	1,214	187
Other	524	500
<b>School administration</b>		
Other	<u>2,123</u>	<u>1,368</u>
Total expenditures	<u>70,156</u>	<u>63,283</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	<u>0</u>	<u>0</u>
Unencumbered cash, June 30	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

**Southern Lyon County Unified School District Number 252****Schedule 2p****SPECIAL PURPOSE FUNDS  
TITLE II-A TEACHER QUALITY****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)**

	<b><u>2013 Actual</u></b>	<b><u>2014 Actual</u></b>
<b>Cash receipts</b>		
<b>Federal sources</b>		
Federal aid	\$ <u>18,162</u>	\$ <u>17,304</u>
<b>Expenditures</b>		
<b>Instruction</b>		
Salaries		
Certified	11,672	12,326
Other	415	365
<b>Instructional support</b>		
Purchased professional and technical services	5,190	4,239
<b>School administration</b>		
Other	<u>885</u>	<u>374</u>
Total expenditures	<u>18,162</u>	<u>17,304</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	<u>0</u>	<u>0</u>
Unencumbered cash, June 30	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2g**

SPECIAL PURPOSE FUNDS  
OTHER GRANTS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<b><u>2013</u></b> <b><u>Actual</u></b>	<b><u>2014</u></b> <b><u>Actual</u></b>
<b>Cash receipts</b>		
<b>Local sources</b>		
Donations	\$ 500	\$ 1,270
<b>State sources</b>		
ESU Scholarship/grant	1,447	0
<b>Federal sources</b>		
Rural & Small Schools grant	42,020	41,838
Miscellaneous grant	<u>0</u>	<u>0</u>
Total cash receipts	<u>43,967</u>	<u>43,108</u>
<b>Expenditures</b>		
<b>Instruction</b>		
Other	897	2,500
<b>Student support services</b>		
Supplies	<u>54,872</u>	<u>41,108</u>
Total expenditures	<u>55,769</u>	<u>43,608</u>
Receipts over (under) expenditures	(11,802)	(500)
Unencumbered cash, July 1	<u>12,302</u>	<u>500</u>
Unencumbered cash (deficit), June 30	\$ <u><u>500</u></u>	\$ <u><u>0</u></u>

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 2r**

**BOND & INTEREST FUND  
BOND AND INTEREST**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<b>2014</b>			<b>Variance Over (Under)</b>
	<b>2013 Actual</b>	<b>Actual</b>	<b>Budget</b>	
<b>Cash receipts</b>				
<b>Local sources</b>				
Ad valorem tax	\$ 677,502	\$ 564,847	\$ 552,399	\$ 12,448
Delinquent tax	8,166	7,603	3,518	4,085
<b>County sources</b>				
Motor vehicle tax	70,120	66,286	67,669	(1,383)
Recreational vehicle tax	1,289	1,425	1,455	(30)
In lieu of taxes	2,046	1,593	1,939	(346)
State aid	179,125	163,197	163,197	0
<b>Total cash receipts</b>	<u>938,248</u>	<u>804,951</u>	<u>\$ 790,177</u>	<u>\$ 14,774</u>
<b>Debt service</b>				
Interest	174,206	145,984	\$ 145,986	\$ (2)
Principal	640,000	670,000	670,000	0
<b>Total expenditures</b>	<u>814,206</u>	<u>815,984</u>	<u>\$ 815,986</u>	<u>\$ (2)</u>
Receipts over (under) expenditures	124,042	(11,033)		
Unencumbered cash, July 1	<u>734,522</u>	<u>858,564</u>		
Unencumbered cash, June 30	<u>\$ 858,564</u>	<u>\$ 847,531</u>		

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252****Schedule 2s****CAPITAL PROJECTS  
ENERGY UPGRADES****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS**

For the Year Ended June 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

	<b><u>2013 Actual</u></b>	<b><u>2014 Actual</u></b>
<b>Cash receipts</b>		
<b>Local sources</b>		
Loans	\$ <u>223,285</u>	\$ <u>0</u>
Total cash receipts	<u>223,285</u>	<u>0</u>
<b>Expenditures</b>		
<b>Capital outlay</b>		
Energy upgrades	<u>223,285</u>	<u>0</u>
Total expenditures	<u>223,285</u>	<u>0</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	<u>0</u>	<u>0</u>
Unencumbered cash, June 30	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 3**

AGENCY FUNDS  
RECREATION COMMISSION AND STUDENT ORGANIZATION ACCOUNTS

**SCHEDULE OF RECEIPTS AND DISBURSEMENTS**

**REGULATORY BASIS**

For the Year Ended June 30, 2014

	<u>Beginning</u> <u>Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending</u> <u>Cash Balance</u>
<b>Student Organization Accounts</b>				
<b>Hartford High School</b>				
Class of 2013	\$ 453	\$ 1,162	\$ 1,013	\$ 602
Class of 2014	1,654	1,074	2,289	439
Class of 2015	2,351	8,621	9,454	1,518
Class of 2016	0	8,188	4,987	3,201
Class of 2017	0	36	0	36
Cheerleaders	555	9,652	8,397	1,810
Drama	11	0	0	11
FBLA	1,607	7,327	8,665	269
FCCLA	89	356	415	30
Journalism	3,638	4,617	6,331	1,924
Klumpes kids	568	144	0	712
Lettermen's club	638	851	1,002	487
School play	414	225	228	411
Boys High School Basketball	0	1,425	1,175	250
Girls High School Basketball	0	300	0	300
High School Football	63	1,480	1,145	398
High School Volleyball	31	1,349	805	575
English class memorial	59	0	0	59
Music trips	69	12,673	12,641	101
Music - Baysinger donation	263	0	263	0
Strength/conditioning	1,427	9,997	9,141	2,283
Student council	699	12,906	12,268	1,337
Subtotal Hartford High School	<u>14,589</u>	<u>82,383</u>	<u>80,219</u>	<u>16,753</u>
<b>Olpe High School</b>				
Class of 2013	1,213	0	1,213	0
Class of 2014	1,804	0	1,730	74
Class of 2015	2,054	3,689	4,546	1,197
Class of 2016	1,763	1,435	0	3,198
Class of 2017	0	1,549	0	1,549
Band	1,093	8,508	7,715	1,886
Cheerleaders	514	2,016	2,486	44
Drama	1,969	642	684	1,927
FCCLA	1,267	705	686	1,286
FBLA	412	4,000	4,023	389
FCA	31	0	0	31
TSA	220	2,255	2,457	18
Forensics	19	0	0	19
OHS Donations	0	1,740	781	959
Music trips	378	0	378	0
Newspaper	1,443	279	1,190	532
Student council	3,387	4,923	5,766	2,544
Yearbook	7,746	4,714	4,717	7,743
Subtotal Olpe High School	<u>25,313</u>	<u>36,455</u>	<u>38,372</u>	<u>23,396</u>

See Independent Auditor's Report.



**Southern Lyon County Unified School District Number 252**

**Schedule 3**

AGENCY FUNDS  
RECREATION COMMISSION AND STUDENT ORGANIZATION ACCOUNTS

**SCHEDULE OF RECEIPTS AND DISBURSEMENTS**

**REGULATORY BASIS**

For the Year Ended June 30, 2014

	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
<b>Neosho Rapids Junior High</b>				
Cheerleaders	\$ 362	\$ 1,369	1,625	\$ 106
Girls basketball	1,403	1,200	2,492	111
Subtotal Neosho Rapids Junior High	<u>1,765</u>	<u>2,569</u>	<u>4,117</u>	<u>217</u>
<b>Neosho Rapids Elementary</b>				
Interest	300	9	0	309
Student field trips	2,038	829	844	2,023
Subtotal Neosho Rapids Elementary	<u>2,338</u>	<u>838</u>	<u>844</u>	<u>2,332</u>
<b>Olpe Junior High</b>				
Cheerleaders	501	501	802	200
Quiz Bowl	429	0	91	338
Subtotal Olpe Junior High	<u>930</u>	<u>501</u>	<u>893</u>	<u>538</u>
<b>Hartford High School</b>				
Sales tax	2	4,878	4,777	103
<b>Olpe High School</b>				
Sales tax	0	4,268	4,268	0
Subtotal sales tax	<u>2</u>	<u>9,146</u>	<u>9,045</u>	<u>103</u>
<b>Total student organization funds</b>	<u>44,937</u>	<u>131,892</u>	<u>133,490</u>	<u>43,339</u>
<b>Recreation Commission</b>	\$ <u>5,199</u>	\$ <u>39,969</u>	\$ <u>39,000</u>	\$ <u>6,168</u>
<b>Total agency accounts</b>	\$ <u><u>50,136</u></u>	\$ <u><u>171,861</u></u>	\$ <u><u>172,490</u></u>	\$ <u><u>49,507</u></u>

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 4**

**DISTRICT ACTIVITY FUNDS**

**SCHEDULE OF RECEIPTS AND DISBURSEMENTS**

**REGULATORY BASIS**

For the Year Ended June 30, 2014

	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
<b>Gate receipts</b>				
<b>Hartford High School</b>				
Athletics	\$ 501	\$ 26,652	\$ 23,461	\$ 3,692
<b>Olpe High School</b>				
Athletics	9,651	44,325	49,837	4,139
<b>Neosho Rapids Junior High</b>				
Athletics	667	3,990	3,720	937
Subtotal gate receipts	<u>10,819</u>	<u>74,967</u>	<u>77,018</u>	<u>8,768</u>
<b>Special Projects</b>				
<b>Hartford High School</b>				
Activity	345	2,425	2,058	712
Library	324	59	0	383
Music	1	0	1	0
Subtotal Hartford High School	<u>670</u>	<u>2,484</u>	<u>2,059</u>	<u>1,095</u>
<b>Olpe High School</b>				
Activity	2,202	5,052	6,418	836
Library	1,862	651	621	1,892
Reading is Fundamental	147	0	0	147
Science	10	0	10	0
Concessions	881	23,602	23,506	977
Title II-D TRC Summer Grant	62	1,743	1,578	227
Subtotal Olpe High School	<u>5,164</u>	<u>31,048</u>	<u>32,133</u>	<u>4,079</u>
<b>Olpe Elementary School</b>				
Olpe Elementary	1,431	2,902	3,751	582
Olpe Elementary	1,678	3,044	3,480	1,242
Olpe Elementary Camp Wood	0	1,491	1,155	336
Subtotal Olpe Elementary School	<u>3,109</u>	<u>7,437</u>	<u>8,386</u>	<u>2,160</u>
<b>Neosho Rapids Elementary</b>				
Take home reading	207	8	0	215
Library	401	1,991	1,786	606
Music	693	0	105	588
Fundraising	0	1,110	0	1,110
Technology	158		158	0
School projects	4,226	4,192	3,848	4,570
Yearbook and pictures	120	2,169	1,256	1,033
Subtotal Neosho Rapids Elementary	<u>5,805</u>	<u>9,470</u>	<u>7,153</u>	<u>8,122</u>
Subtotal school projects	<u>14,748</u>	<u>50,439</u>	<u>49,731</u>	<u>15,456</u>
Total district activity funds	<u>\$ 25,567</u>	<u>\$ 125,406</u>	<u>\$ 126,749</u>	<u>\$ 24,224</u>

See Independent Auditor's Report.

**Southern Lyon County Unified School District Number 252**

**Schedule 5**

RELATED MUNICIPAL ENTITY  
U.S.D. #252 SOUTHERN LYON COUNTY RECREATION COMMISSION

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended June 30, 2014  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

		<b>2014</b>		
	<b>2013</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
<b>Cash receipts</b>				
<b>Local sources</b>				
District appropriations	\$ 38,000	\$ 39,000	\$ 39,000	\$ 0
Interest income	20	19	0	19
Other				
Fees for services	170	91	0	91
Miscellaneous revenue	300	0	0	0
	<u>38,490</u>	<u>39,110</u>	<u>39,000</u>	<u>110</u>
Total cash receipts				
<b>Expenditures</b>				
<b>Community service operations</b>				
General & administration	2,235	2,520	\$ 4,000	\$ (1,480)
Plant operations	942	5,581	25,000	(19,419)
Recreation activities	12,653	13,598	17,000	(3,402)
Salaries	14,640	14,640	20,000	(5,360)
Supplies	2,617	6,372	10,000	(3,628)
Miscellaneous	145	145	714	(569)
	<u>33,232</u>	<u>42,856</u>	<u>76,714</u>	<u>(33,858)</u>
Total expenditures				
Receipts over (under) expenditures	5,258	(3,746)		
Unencumbered cash, July 1	<u>29,568</u>	<u>34,826</u>		
Unencumbered cash, June 30	\$ <u>34,826</u>	\$ <u>31,080</u>		

See Independent Auditor's Report.